



AF/2677/18
IFW

TRANSMITTAL FORM (to be used for all correspondence after initial filing)	Application Number	08/169,127	
	Filing Date	December 20, 1993	
	First Named Inventor	Hisato SHINOHARA et al.	
	Group Art Unit	2677	
	Examiner Name	Marianne L. Padgett	
Total Number of Pages in This Submission		Attorney Docket Number	740756-945

ENCLOSURES (check all that apply)		
<input checked="" type="checkbox"/> Fee Transmittal Form <input type="checkbox"/> Fee Attached <input type="checkbox"/> Amendment / Reply <input type="checkbox"/> After Final <input type="checkbox"/> Affidavits/declaration(s) <input checked="" type="checkbox"/> Extension of Time Request <input type="checkbox"/> Express Abandonment Request <input type="checkbox"/> Information Disclosure Statement <input type="checkbox"/> Certified Copy of Priority Document(s) <input type="checkbox"/> Response to Missing Parts/Incomplete Application <input type="checkbox"/> Response to Missing Parts under 37 CFR 1.52 or 1.53	<input type="checkbox"/> Assignment Papers (for an Application) <input type="checkbox"/> Drawing(s) <input type="checkbox"/> Declaration and Power of Attorney <input type="checkbox"/> Licensing-related Papers <input type="checkbox"/> Petition <input type="checkbox"/> Petition to Convert to a Provisional Application <input type="checkbox"/> Power of Attorney, Revocation Change of Correspondence Address <input type="checkbox"/> Terminal Disclaimer <input type="checkbox"/> Request for Refund <input type="checkbox"/> CD, Number of CD(s) _____	<input type="checkbox"/> After Allowance Communication to Group <input type="checkbox"/> Appeal Communication to Board of Appeals and Interferences <input checked="" type="checkbox"/> Appeal Communication to Group (Appeal Notice , Brief, Reply Brief) <input type="checkbox"/> Proprietary Information <input type="checkbox"/> Status Letter <input type="checkbox"/> Application Data Sheet <input type="checkbox"/> Request for Corrected Filing Receipt with Enclosures <input type="checkbox"/> A self-addressed prepaid postcard for acknowledging receipt <input type="checkbox"/> Other Enclosure(s) (please identify below):
Remarks		<input checked="" type="checkbox"/> The Commissioner is hereby authorized to charge any additional fees required or credit any overpayments to Deposit Account No. 19-2380 for the above identified docket number.

SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT	
Firm or Individual name	Luan C. Do, Reg. No. 38,434 Nixon Peabody LLP 401 9 th Street, N.W. Suite 900 Washington, D.C. 20004-2128
Signature	
Date	November 19, 2004

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Patent fees are subject to annual revision.

☐ Applicant claims small entity status. See 37 CFR 1.01(b)(2).

☐ Applicant claims small entity status. See 37 CFR § 1.01(b)(4).

TOTAL AMOUNT OF PAYMENT	(\$) 1,320.00
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Art Unit	2677
Attorney Docket No.	740756-945

FEE CALCULATION (continued)☐ Deposit Account:

Deposit Account Number	19-2380 [740756-945]
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Deposit Account Name	Nixon Peabody LLP
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☐ Charge any additional fee(s)

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

1. BASIC FILING FEE

Large Entity Fee Code	Fee (\$)	Small Entity Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	790	2001	395	Utility filing fee	
1002	350	2002	175	Design filing fee	
1003	550	2003	275	Plant filing fee	
1004	790	2004	395	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

SUBTOTAL (1)	(\$) 0
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			Extra Claims		Fee from below		Fee Paid
Total Claims	<input type="text"/>	-20** =	<input type="text"/>	X	<input type="text"/>	=	<input type="text" value="0"/>
Independent Claims	<input type="text"/>	-3** =	<input type="text"/>	X	<input type="text"/>	=	<input type="text" value="0"/>
Multiple Dependent				X	<input type="text"/>	=	<input type="text" value="0"/>

Large Entity		Small Entity		<u>Fee Description</u>
Fee Code	Fee (\$)	Fee Code	Fee (\$)	
1202	18	2202	9	Claims in excess of 20
1201	88	2201	44	Independent claims in excess of 3
1203	300	2203	150	Multiple dependent claim, if not paid
1204	88	2204	44	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2) (\$) 0

**or number previously paid, if greater; For Reissues, see above

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities typically use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in periods of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in periods of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method for depreciation.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation.</p>
<p>4. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) for lease accounting. Small entities may use the ASC 840 (Leases) for lease accounting.</p>	<p>4. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) for lease accounting.</p>
<p>5. Goodwill Impairment</p> <p>Large entities use the ASC 350 (Intangible Assets) for goodwill impairment testing. Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>	<p>5. Goodwill Impairment</p> <p>Small entities may use the ASC 350 (Intangible Assets) for goodwill impairment testing.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1051	130	2051	65	Surcharge – late filing fee or oath
1052	50	2052	25	Surcharge - late provisional filing fee or cover sheet
1053	130	1053	130	Non-English specification
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action
1251	110	2251	55	Extension for reply within first month
1252	430	2252	215	Extension for reply within second month
1253	980	2253	490	Extension for reply within third month
1254	1,530	2254	765	Extension for reply within fourth month
1255	2,080	2255	1,040	Extension for reply within fifth month
1401	340	2401	170	Notice of Appeal
1402	340	2402	170	Filing a brief in support of an appeal
1403	340	2403	150	Request for oral hearing
1451	1,510	1451	1,510	Petition to institute a public use proceeding
1452	110	2452	55	Petition to revive – unavoidable
1453	1,370	2453	685	Petition to revive – unintentional
1501	1,370	2501	685	Utility issue fee (or reissue)
1502	490	2502	245	Design issue fee
1503	660	2503	330	Plant issue fee
1460	130	1460	130	Petitions to the Commissioner
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)
1806	180	1806	180	Submission of Information Disclosure Stmt
8021	40	8021	40	Recording each patent assignment per property (times number of properties)
1809	790	2809	395	Filing a submission after final rejection (37 CFR 1.129(a))
1810	790	2810	395	For each additional invention to be examined (37 CFR 1.129(b))
1801	790	2801	395	Request for Continued Examination (RCE)
1802	900	1802	900	Request for expedited examination of a design application

Other fee (specify)

*Reduced by Basic Filing Fee Paid

SUBTOTAL (3)	(\$)<u>1,320.00</u>
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Luan C. Do

Registration No.
(Attorney/Agent)

38,434

Complete (if applicable)

Telephone

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Date _____

November 19, 2004

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